



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING  
505 DEADERICK STREET  
NASHVILLE, TENNESSEE 37243-1403

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**BILL LEE**  
GOVERNOR

**TONY MATHEWS**  
COMMISSIONER

December 3, 2020

Virginia Anagnost, Board Chair  
Knoxville-Knox County Community Action Committee  
P.O. Box 51650  
Knoxville, Tennessee 37950-1650

Dear Ms. Anagnost,

The Department of Human Services (DHS) - Division of Audit Services staff conducted a limited desk review of the Summer Food Service Program (SFSP) of Knoxville-Knox County Community Action Committee (Sponsor), Application Agreement number 00-042 during the period of August 31, 2020 through October 22, 2020. Our scope of the review was for reimbursement made to the Sponsor for July 2020.

Due to the outbreak and the risk that COVID-19 poses to the Sponsor and our staff, the review was limited to verification, based on review of the documents obtained from Sponsor, via pick up, e-mail, mail, or other electronic transmissions of documents. We also, obtained confirmation from the feeding sites and Sponsor staff via telephone or e-mail relative to the operation and administration of the SFSP.

The purpose of this review was to determine if the Sponsor complied with USDA regulations set through the COVID-19 period, taking into consideration the waivers granted to the Sponsor's operation, as well as to determine if the Sponsor complied with the applicable Title 7 of the Code of Federal Regulations (CFR) applicable parts, provider agreements, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had 77 feeding sites operating during the review period. Cal Johnson Go, Cal Johnson Rec Center, Cecil Webb Go, Cecil Webb Rec Center, Christenberry Go, Christenberry Rec Center, Cumberland Estates Go, Cumberland Estates Rec Center, EV Davidson Go, EV Davidson Rec Center, Fort Sanders Shades, Lonsdale C&C, Lonsdale Emerald, Lonsdale Go, Lonsdale Rec Center, Milton Roberts Go, Richard Leake, Richard Leake Go, South Knoxville Community Center, Vestal Boys and Girls Club, West Haven Rec Center, and YMCA After School were selected as the sample. A meal observation was made at each of the sample sites during the month of July 2020. In addition, we reviewed all meal counts for all sites operating during the review period.

## Background

SFSP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The SFSP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement.

We inspected meal counts sheets for July 2020 and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements.

**Important COVID-19 note:** Due to the current outbreak and the risk that COVID-19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate to you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

Our review of the Sponsor's records for July 2020 disclosed the following:

### **1. The Sponsor did not provide documentation to support sufficient quantities of milk were purchased for all meals reported**

#### Condition

Based on the number of meals served with milk as a required component, a total of 90,695 half pints of milk were required. However, the Sponsor could only document the purchase of 86,192 half pints of milk, resulting in a shortage of 4,503 half pints of milk.

As a result, 4,503 supplement meals claimed for reimbursement were disallowed. (See Exhibits A, C, E, G, I, K, L, P, R, U, V, X)

#### Criteria

*Title 7 of the Code of Federal Regulations, Section 225.16 (d) (1) (2) (3)* states, "Sponsors shall ensure that meals served meet all of the (meal pattern) requirements."

The USDA Administration Guide Summer Food Service Program, page 58, states that for a breakfast, lunch and supper to be a reimbursable meal, it must contain one serving of milk. Substitutions/Modifications may be made for participants with disabilities or with special dietary needs when supported by a statement from a recognized medical authority that includes recommended alternate foods, *7 CFR 225.16 (f) (4)*.

#### Recommendation

Sponsor should keep a milk inventory to ensure there is enough milk for each meal that requires milk and claimed for reimbursement.

## **2. The Sponsor did not maintain racial and ethnic data as required**

### Condition

The Sponsor did not complete the ethnic data of the racial/ethnic data form for the feeding sites at Cal Johnson Rec Center, Cecil Webb Rec Center, Cumberland Estates Rec Center, EV Davidson Rec Center, Fort Sanders Shades, Lonsdale C&C, Lonsdale Emerald, Lonsdale Rec Center, Richard Leake, Vestal Boys and Girls Club, West Haven Rec Center, and YMCA After School.

### Criteria

*Title 7 of the Code of Federal Regulations, Section 225.7 (g) (1) states, "Each State agency shall comply with all requirements of Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975 and the Department's regulations concerning nondiscrimination (7 CFR parts 15, 15a and 15b), including requirements for racial and ethnic participation data collection, public notification of the nondiscrimination policy and reviews to assure compliance, with such policy, to the end that no person shall, on the grounds of race, color, national origin, sex, age or disability be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under, the Program."*

The United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Summer Food Service Program 2016 *Administration Guide* for sponsors, page 122, states that "the Sponsor must collect ethnic/racial category data each year by ethnic/racial category for each site under the sponsor's jurisdiction..."

### Recommendation

The Sponsor should ensure racial and ethnic data forms are fully and accurately completed.

## **3. The Sponsor did not conduct monitoring of its feeding sites as required**

### Condition

The Sponsor did not use a monitoring form to capture the information required by DHS for the first week and first four (4) weeks monitoring at their sample sites.

### Criteria

*Title 7 of the Code of Federal Regulations 7 CFR 225.15 (d) (2) states, "Sponsors shall visit each of their sites at least once during the first week of operation under the Program and shall promptly tack such actions as are necessary to correct any deficiencies."*

*Title 7 of the Code of Federal Regulations 7 CFR 225.15 (d) (3) states, "Sponsors shall review food service operations at each site at least once during the first four weeks of Program operations, and thereafter shall maintain a reasonable level of site monitoring. Sponsors shall complete a monitoring form developed by the State agency during the conduct of these reviews."*

### Recommendation

The Sponsor should ensure that monitoring forms capture the required review elements.

**Note:** Our meal observations at the sample sites during July 2020 revealed no significant deficiencies.

### **Technical Assistance Provided**

Technical assistance was offered however it was declined by the Sponsor.

### **Disallowed Meals Cost**

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed cost of \$4,300.37.

### **Corrective Action**

The Sponsor must complete the following actions within 30 days from the date of this report:

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for July 2020, which contains the verified claim data from the enclosed exhibits.
- Remit a check payable to the **Tennessee Department of Human Services** in the amount noted in the report for recovery of the amounts disallowed in this report. **Please return the attached billing notice with your check**, and
- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

[AuditServices.CAPS.DHS@tn.gov](mailto:AuditServices.CAPS.DHS@tn.gov)

If you have questions relative to the corrective action plan, please contact:

Allette Vayda, Director of Operations  
Summer Food Service Program  
James K. Polk Building 15<sup>th</sup> Floor  
505 Deaderick Street  
Nashville, Tennessee 37243  
[Allette.Vayda@tn.gov](mailto:Allette.Vayda@tn.gov)  
(615) 313-3769

Please mail your check and the billing notice to:

Summer Food Service Program  
Fiscal Services  
James K. Polk Building, 16<sup>th</sup> Floor  
505 Deaderick Street  
Nashville, Tennessee 37243

In accordance with the federal regulation found at *7 CFR Part 225.13*, your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

Tennessee Department of Human Services  
Appeals and Hearings Division, Clerk's Office  
P.O. Box 198996  
Nashville, TN 37219

If the Institution decides to appeal the amount of disallowed administrative and meals cost, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or [Sean.Baker@tn.gov](mailto:Sean.Baker@tn.gov).

Sincerely,



Sam O. Alzoubi, CFE  
Director of Audit Services

Exhibits

cc: Barbara Kelly, Executive Director, Knoxville-Knox County Community Action Committee  
Rita Davis, Program Director, Knoxville-Knox County Community Action Committee  
Allette Vayda, Director of Operations, Child and Adult Care Food Programs  
Debra Pasta, Program Manager, Child and Adult Care Food Program  
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program  
Constance Moore, Program Specialist, Child and Adult Care Food Program  
Marty Widner, Program Specialist, Child and Adult Care Food Program  
Comptroller of the Treasury, State of Tennessee

**Exhibit A****Sponsor: Knoxville-Knox County Community Action Committee****Review Month/Year: July 2020****Claim Reimbursement Total: \$273,773.77**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Number of Participating Sites for Breakfast	47	47
Number of Participating Sites for Lunch	76	76
Number of Participating Sites for PM Snacks	23	23
Number of Participating Sites for Supper	1	1
Number of 1 <sup>st</sup> Breakfasts Served	29,566	29,566
Number of 2 <sup>nd</sup> Breakfasts Served	34	34
Number of 1 <sup>st</sup> Lunches Served	44,319	44,319
Number of 2 <sup>nd</sup> Lunches Served	111	111
Number of Suppers Served	2,325	2,325
Number of 1 <sup>st</sup> Supplements Served	14,322	9,819
Number of 2 <sup>nd</sup> Supplements Served	18	18

<sup>1</sup>Max allowed and paid out by TIPS for 2<sup>nd</sup> meals is 2% of 1<sup>st</sup> meals. We did not conclude on 2<sup>nd</sup> meals.

**Exhibit B****Sample Site: Cal Johnson Go**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	9
Number of Breakfasts Served	182	182
Number of Lunches Served	182	182

**Exhibit C****Sample Site: Cal Johnson Rec Center**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	15	15
Number of Lunches Served	53	53
Number of Supplements Served	53	0

**Exhibit D**

**Sample Site: Cecil Webb Go**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	9
Number of Breakfasts Served	279	279
Number of Lunches Served	279	279

**Exhibit E**

**Sample Site: Cecil Webb Rec Center**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	19	19
Number of Lunches Served	259	259
Number of Supplements Served	265	0

**Exhibit F**

**Sample Site: Christenberry Go**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	9
Number of Breakfasts Served	1,965	1,965
Number of Lunches Served	1,965	1,965

**Exhibit G**

**Sample Site: Christenberry Rec Center**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	19	19
Number of Lunches Served	526	526
Number of Supplements Served	530	0

**Exhibit H**

**Sample Site: Cumberland Estates Go**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	9
Number of Breakfasts Served	1,135	1,135
Number of Lunches Served	1,135	1,135

**Exhibit I**

**Sample Site: Cumberland Estates Rec Center**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	15	15
Number of Lunches Served	475	475
Number of Supplements Served	495	0

**Exhibit J**

**Sample Site: EV Davidson Go**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	9
Number of Breakfasts Served	420	420
Number of Lunches Served	420	420

**Exhibit K****Sample Site: EV Davidson Rec Center**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	14	14
Number of Lunches Served	345	345
Number of Supplements Served	345	0

**Exhibit L****Sample Site: Fort Sanders Shades**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	22
Number of Lunches Served	440	440
Number of Supplements Served	453	0

**Exhibit M****Sample Site: Lonsdale C&C**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	6	6
Number of Breakfasts Served	6	6
Number of Lunches Served	24	24

**Exhibit N****Sample Site: Lonsdale Emerald****Review Month/Year: July 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
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Total Number of Days Food Served	12	12
Number of Breakfasts Served	317	317
Number of Lunches Served	344	344

**Exhibit O**

**Sample Site: Lonsdale Go**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	9
Number of Breakfasts Served	1,344	1,344
Number of Lunches Served	1,344	1,344

**Exhibit P**

**Sample Site: Lonsdale Rec Center**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	16
Number of Lunches Served	224	224
Number of Supplements Served	218	0

**Exhibit Q**

**Sample Site: Milton Roberts Go**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	22	9
Number of Breakfasts Served	763	763
Number of Lunches Served	763	763

**Exhibit R**

**Sample Site: Richard Leake**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Lunches Served	263	263
Number of Supplements Served	258	0

**Exhibit S**

**Sample Site: Richard Leake Go**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	9
Number of Breakfasts Served	690	690
Number of Lunches Served	690	690

**Exhibit T**

**Sample Site: South Knoxville Community Center**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	9
Number of Breakfasts Served	1,109	1,109
Number of Lunches Served	1,109	1,109

**Exhibit U**

**Sample Site: Vestal Boys & Girls Club**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	21	21
Number of Lunches Served	825	825
Number of Supplements Served	824	0

**Exhibit V**

**Sample Site: West Haven Rec Center**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	16	16
Number of Lunches Served	267	267
Number of Supplements Served	302	0

**Exhibit W**

**Sample Site: YMCA After School**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Breakfasts Served	82	82
Number of Lunches Served	278	278

**Exhibit X**

**Site: Halls Powell B & G Club**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	22
Number of Lunches Served	1,980	1,980
Number of Supplements Served	2,005	1,245



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GOVERNOR

**TONY MATHEWS**  
COMMISSIONER

**Billing Notice**

December 3, 2020

Ms. Virginia Anagnost, Board Chair  
Knoxville-Knox County Community Action Committee  
P.O. Box 51650  
Knoxville, Tennessee 37950-1650

This billing notice is based on the disallowed meals cost noted in the monitoring report of the Summer Food Service program (SFSP) due to noncompliance with the applicable Federal and State regulations that govern the SFSP.

Amount Due: \$4,300.37  
Due Date: January 8, 2021  
Date of the Monitoring Report: December 3, 2020  
Agreement/Contract Number: 00-042

**Note1:** Please remit a check payable to the Tennessee Department of Human Services in the disallowed meals cost amount noted in the monitoring report by the due date to the address below:

Tennessee Department of Human Services  
Fiscal Services 16<sup>th</sup> Floor  
James K. Polk Building  
505 Deaderick Street  
Nashville, Tennessee 37243

**Note 2:** Log into the Tennessee Information Payment System (TIPS) and revise the claim for reimbursement that was submitted for July 2020. Use the reconciled claim data of the exhibits enclosed in the monitoring report.

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director of Operations at (615) 313-3769 or [Allette.Vayda@tn.gov](mailto:Allette.Vayda@tn.gov).

Thank you for your attention